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**TRANSMITTAL
FORM**(To be used for all correspondence
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Application Number	09/830,441
Filing Date	June 11, 2001
First Named Inventor	Mohammed Javed Absar
Group Art Unit	2121
Examiner Name	
Attorney Docket No.	851663.424USPC

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ENCLOSURES (check all that apply)

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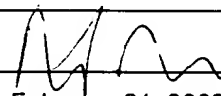
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Individual Name	Robert Iannucci	 00500 PATENT TRADEMARK OFFICE
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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Mohammed Javed Absar et al.
Application No. : 09/830,441
Filed : June 11, 2001
For : MULTI-PRECISION TECHNIQUE FOR DIGITAL AUDIO
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Art Unit : 2121
Docket No. : 851663.424USPC
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Washington, DC 20231

PRELIMINARY AMENDMENT

Commissioner for Patents:

Please amend the above-identified application as follows:

In the Claims:

Please amend claims 1, 10, 12, and 15-21 to read as follows. Please add new claims 23-26 to read as follows. All claims are included herein for the Examiner's convenience.

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a1
1. (Amended) A method for coding digital audio data, comprising a transform encoding process implemented on a fixed point digital signal processor having multiple levels of computation precision, wherein the transform encoding process includes a plurality of computation stages involving arithmetic operations in transforming the digital audio data into coded audio data, and wherein different ones of the computation stages utilize different preselected levels of computational precision, wherein the transform encoding process is in accordance with AC-3 Digital Audio Compression Standard.